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Accountants and the Pursuit of the National Interest: A Study of Role Conflict during the First World War

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Abstract: Historical and contemporary studies continue to question the accountancy profession's commitment to the public interest. During periods of national trauma, such as total war, the extent of the profession's pursuit of altruism is thrown into sharp relief. Drawing on role theory, the study examines the emergence and resolution of conflicting expectations of public accountants in Britain during the First World War. While it was initially assumed that the national interest was best accomplished by the enlistment of men from accounting practices for military service, practitioners complained that the resulting depletion of labour adversely impacted on the operation of their firms. This role conflict for leaders of the profession was successfully resolved by the construction of an expansive redefinition of accountants' contribution to the national interest. The expertise of accountants in taxation and audit was deemed essential to the successful prosecution of the war. A role transition was achieved. Initially identified as contributors of physical manpower on the field of battle, professional accountants became suppliers of essential 'brainpower', exercised within the office space. In this way, the self-interest of practising accountants was reconciled to the nation's object of winning the war.

Keywords: altruism, national interest, role conflict, accountants

'We realise - or ought to realise – that at the present moment we are fighting for our very existence, and that every man's duty is to place his services at the disposal of the State' (Lord Derby, 24 November 1915, Incorporated Accountants' Journal, December 1915, p. 54).

1. Introduction

Building on a number of influential studies during the late 1980s and 1990s (Arnold & Cooper, 1999; Lee, 1995; Mitchell et al, 1994, 1998; Parker, 1994; Preston et al, 1995; Sikka et al, 1989) researchers have continued to question the accounting profession's commitment to altruism (Neu & Graham, 2005; Mintz, 2014; van Mourik, 2014). Such concerns have been exacerbated by recent scandals, the financial crisis and the decline of traditional notions of public service professionalism (Hanlon, 1996). Indeed, for some observers that most problematic of vocational attributes - the public interest - has become 'the greatest challenge to the profession' (Shaub & Braun, 2014, p. 5).

The accountancy profession has attempted to rebuild trust by asserting its altruistic credentials. Resting on an implicit adherence to trait-functionalist concepts of professionalism, the institutions that represent accountants have attempted to demonstrate their adherence to the public interest by issuing statements on the subject and legitimating regulatory changes by reference to it (eg *Accountancy Age*, 24.7.2015). In 2005 the IFAC *Code of Ethics for Professional Accountants* affirmed that accepting responsibility to act in the public interest constitutes a 'distinguishing mark of the accountancy profession' (IFAC, 2005, p. 1104). In 2012 IFAC offered a definition of the public interest for practical application by accountancy professionals (IFAC, 2012). In the same year the Institute of Chartered Accountants in England and

Wales (ICAEW) published a wide-ranging exploration of the concept with a view to developing a practical framework for examining proposals that claim adherence to the public interest (ICAEW, 2012). Two years later the AICPA's *Code of Professional Conduct* (2014, p. 5) offered a further articulation of the 'public interest principle'.

Yet, as the professional organisations acknowledge, there remains a potential conflict between pursuing the public interest and the self-interest. Although professional bodies 'must consider the notion of the public interest', they also have an obligation to 'advance the interests of the professions they serve' (IFAC, 2010, p. 4). Academic research suggests no significant interruption to the historical tendency of the accounting profession to resolve this conflict by deploying the rhetoric of the public interest as a veil behind which self-interests are protected (Canning & O'Dwyer, 2003; Lee, 1995; Mitchell et al, 1994; Parker, 1987).

The pursuit of this duality is also rendered possible by the ambiguity and fluidity of the public interest concept (Dellaportas & Davenport, 2008). This enables the profession to advance notions of the public interest that are potentially self-serving and aligned to neo-liberalism (Davenport & Dellaportas, 2009; Baker, 2005; O'Regan, 2010). Indeed, the concept is so malleable that an IFAC position paper contends that 'the private and public interest are not necessarily in conflict'. By way of illustration, 'accountants working in the interest of their clients are typically also acting in the public interest, where for example, higher quality financial reporting or more efficient taxation collections result' (IFAC, 2010, p. 5). As Williams (2014) has convincingly argued, such equating of altruism with serving the market system falls significantly short of a genuine concept of the public interest and appear as exercises in self-validation. They are distant from the notion that professions are deemed to act in the public interest when their actions reflect the shared values that prevail in contemporary liberal democracies (Saks, 1995, pp. 49-52).

The current study seeks to advance understandings of the accountancy profession's problematic pursuit of altruism by investigating how its members attempted to resolve potentially conflicting obligations to the public and their own constituents. The analysis is framed by reference to expansive conceptualisations of role theory, as exemplified in the multilevel approaches articulated in the foreign policy and international relations literature. The results of historical research are presented into how the leaders of professional organisations in the UK sought to redefine the role of accountants during the First World War in order to accommodate the expectations of both the public and their members. The study is distinctive in venturing beyond the conventional emphasis on the conflict between the public and the self-interest. In periods of total war notions of the public interest are extended to embrace the security and survival of the state - pursuing the *national* interest becomes paramount.

The paper is structured as follows. The concept of the national interest and its relationship to the public interest is the subject of the next section. This is followed by an explication of role theory. Here, particular attention is devoted to the notion of role conflict and the forms of its resolution. The empirical evidence is presented in subsequent sections. These explore how the professional elite initially conformed to prevailing expectations of how occupational groups could best serve the national interest in wartime; how this resulted in a role conflict centred on the incompatibility of the national interest and the interests of practising accountants; and how this

conflict was resolved by successfully redefining the profession's contribution to the national interest.

2. The national interest

Conceptualizations of the national interest are found predominantly in the field of international relations. Here, the notion is associated with the participation of sovereign states in their external environments, that is, their conduct of foreign policy. Students of international relations understand the national interest as a means of explaining a state's actions on the international stage (Burchill, 2005, p. 23; Rosenau, 1968). Its pursuit is associated with 'realist' approaches to comprehending the behaviour of states in the international arena (Morgenthau, 1949; Rosenau, 1968; Nincic, 1999). These posit that the foreign policies of states are determined by the advancement of their own 'national' interests (Jackson & Sørensen, 2010, p. 81). Although it is criticized as an elusive, ambiguous, and inadequate basis for analysing international relations, particularly in the global age of supranational actors and institutions, the rhetoric of the national interest continues to feature large in political discourse (Burchill, 2005, pp. 206-211; Rosenau, 1968; Frankel, 1970, pp. 15-20; Weldes, 1996).

Although associated with the external realm of international politics, the national interest cannot be detached from the internal conduct of the state. Politicians, for example, may legitimate a domestic policy by reference to the national interest (Frankel, 1970, pp. 38-41; Weldes, 1996; Burchill, 2005, p. 8). For some commentators, there is a clear distinction between the public interest and the national interest, the former relating to domestic and the latter to foreign politics (Frankel, 1970, p. 38). Others suggest greater connectedness: 'the national interest is that subset of the public interest that is affected by external politics' (Nincic, 1999, p. 37); that is, the 'international analog' of public interest (Krasner, 1978, p. 36).

While on the international stage the national interest may be characterised by the advancement of a 'single minded national selfishness' (Clinton, 1986), internally the protection of the interests of the nation-state assumes that the populace can be unified around a common purpose (Burchill, 2005, p. 13). Mobilising the national interest tends to be characterised by calls to place the greater good above self or sectional interests (Nincic, 1999; Clinton, 1986, p. 512). National society is constructed as a single community pursuing collective aims, as opposed to multiple competing individuals and groups advancing particularistic agendas. Adherence to the national interest implies that public policy is determined by what is necessary to advance the common good. In foreign policy this translates as protecting society from external threats and ensuring the survival of the state (Clinton, 1986, p. 499; Renouvin & Duroselle, 1968, pp. 268-271). The first priority of government is the security and defence of the nation, and the preservation of its territorial integrity (Burchill, 2005, p. 27). In periods of external danger, such as war, the interests to be pursued are those of a cohesive community of insider nationals, united by a determination to defeat a common foe.

It is important to establish that the 'national interest' may assume a dynamic quality. Although there may exist enduring, aspirational formulations of a state's national interests that are rooted in history and ideology, there are also short-term operational

dimensions that are mutable (Frankel, 1970, pp. 31-34). Defined by the political elite rather than the outcome of 'democratically aggregated and expressed judgements' (Nincic, 1999, p. 49), the national interest can be reconfigured in response to shifts in external conditions, internal changes in societal preferences and the availability of new knowledge (Rosenau, 1968; Nincic, 1999). In wartime, determining the means of achieving national security can shift as the conflict escalates. In particular, choices need to be made about the deployment of human and other resources. For example, at the outset of the First World War, in the context of patriotic fervour and German aggression, the national interest was deemed as best served by building military strength to ensure a swift victory. The consequential depletion of manpower from the civilian economy was deemed acceptable given the expectation that the war would be over within months. However, as the conflict endured and the war became 'total', the security of the state depended on the utilisation of human resources in the economy as well as in the military. This mutability provided professional accountants with an opportunity to redefine their role in achieving victory.

3. Role theory

It is argued here that the potential conflicts faced by professionals in relation to the pursuit of the public-national versus self-interest are usefully understood as instances of incompatible role expectations. Role theory offers a framework for comprehending these conflicts and the attempts to resolve them. Although it has been criticised as conceptually confused, role theory has informed a great deal of research (Biddle, 1986). This is not surprising given that the concept of 'role' has been identified as 'the building block of social systems' and as key to understanding social action and social structures (Katz & Kahn, 1978, p. 219).

Role theory embraces a set of core ideas (Biddle, 1986). One of these is that a 'role' refers to the characteristic behaviour that an individual is expected to display by virtue of occupying a position. A 'position' (or 'office') represents a specific location in a social system, such as 'wife', 'university professor' or 'accountant' (Allen & van de Vliert, 1984; Kahn, Wolfe, Quinn & Snoek, 1964, p. 13; Katz & Kahn, 1978, p. 188; Wolfe & Snoek, 1962; Ashforth, 2001, p. 4; Zurcher, 1983, p. 11). Occupancy of a 'position' is accompanied by expectations that its holder will perform certain roles, the performance of which serves to validate occupancy (Allen & van de Vliert, 1984). A particular concern in accounting research has been situations where such expectations are uncertain, that is, where there exists role ambiguity. For example, studies indicate that role ambiguity among managers is reduced by participation in budgetary processes and comprehensive performance measurement systems (Chenhall & Brownell, 1988; Hall, 2008). In accounting firms, role ambiguity among staff is less evident in 'structured' organisations and where informal mentoring arrangements are present (Bamber, Snowball & Tubbs, 1989; Viator, 2001).

A further core idea is the 'role set'. This refers to the relationships associated with occupancy of a particular position. In an organisational setting these tend to be determined by hierarchical structures and work flows (Kahn et al, 1964, pp. 13-14; Katz & Kahn, 1978, p. 189). Within a 'role set' the incumbent of the position is the 'focal person', and those occupying positions with which s/he interacts when performing the role comprise 'role senders'. Role senders communicate role expectations to the focal person. Their expectations reflect the sender's perception of

the position and what its holder should do (Katz & Kahn, 1978, pp. 190-192; Zurcher, 1983, p. 11). Role senders communicate with the focal person to ensure that s/he acts in conformity with their expectations (Katz & Kahn, 1978, p. 191). For example, the role set of a practising accountant (the focal person) might comprise her/his clients (who expect that s/he will provide a high quality service), her/his senior staff (who expect that s/he will comply with their directions, earn fees and grow the client base), her/his junior staff (who expect that s/he will offer them direction), and her/his professional organisation (which expects that s/he will adhere to ethical codes and maintain her/his knowledge and skills).

3.1. Role conflict and its resolution

The causes, consequences and resolution of role conflict are significant themes in role theory-informed research (Kahn et al, 1964; Jackson & Schuler, 1985; Tubre & Collins, 2000). Role conflict arises when the occupant of a position, the focal person, is confronted simultaneously with two (or more) sets of clashing behavioural expectations. Compliance with one set of expectations renders it difficult to comply with another (Wolfe & Snoek, 1962; Kahn et al, 1964, p. 19; Allen & van de Vliert, 1984). These conflicts are primarily situations where role senders do not hold consensual expectations of the behaviour of the occupants of a position (Biddle, 1986; Kahn et al, 1964, p. 20; Katz & Kahn, 1978, pp. 204-205; van de Vliert, 1964). In relation to the accountancy profession, studies have shown that CPAs experience conflicts between their roles as professionals and their roles as members of practising firms. Such conflicts emanate from incongruities between professional and organisational norms (Sorensen & Sorensen, 1974; Senatra, 1980; Gregson, Wendell & Aono, 1994). Internal auditors may experience conflicts due to their roles as both overseers, independent of management, but also as consultants to, and supporters of, management (Ahmad & Taylor, 2009; Everett & Tremblay, 2014; Nickell & Roberts, 2014; Roussy, 2013). Management accountants in organisations may experience conflicts between their roles as bookkeepers and providers of information to managers (Hopper, 1980).

Various forms of role conflict have been identified (Kahn et al, 1964, pp. 19-20; van Sell et al, 1981). Of particular importance to the current study is 'inter-sender conflict'. Here, pressures exerted by one role sender are incompatible with those conveyed by another role sender (Kahn et al, 1964, p. 20). The magnitude or intensity of role conflict depends on the strength or weakness of the conflicting forces (Kahn et al, 1964, p. 19). The relative power of role senders, for example, can be significant. These dynamics are also likely to impact on the resolution of role conflict.

Role conflicts can create tensions, stress, and generate dissatisfaction with the performance of a role. Such discomforting consequences encourage a search for coping strategies and attempts at conflict resolution (Khan et al, 1964, pp. 55-71). Coping responses may include compliance, avoidance, or 'persuading role senders to modify incompatible demands' (Khan et al, 1964, p. 29). Conflict resolution may be attempted by: repudiating role obligations, choosing to conform to one prescription and rejecting another, compromise by conforming partially to both prescriptions, or, avoid conformity with any prescription (Hall, 1972; Toby, 1952; van de Vliert, 1981, 1984). The decision taken will be informed by the legitimacy of the prescription and the potential sanctions arising from choosing one role and rejecting another. In

organisations roles are often defined and codified (ethical codes, charters of incorporation). This potentially limits the room for manoeuvre when role conflict arises. It will be shown in the current study that redefining roles so that conflicting obligations are rendered compatible (Toby, 1952) as well as structural role definition (that is, altering external expectations about the position occupied) (Hall, 1972), were particularly relevant.

Van de Vliert's (1984) taxonomy of responses to role conflict embraces a sequential dimension. He identifies two forms of behavioural reaction to interrole conflict. First, a primary reaction which concerns information gathering: 'As a rule, an occupant of contrasting positions cannot put an end to the doubt about his behaviour as long as he does not have additional information. His very first reaction to the interrole conflict will, therefore, be to collect information that can lessen his ambivalence' (van de Vliert, 1984). Information amassed may relate to role senders and their expectations, the reasons for their expectations and the consequences of alternative behaviours. Having amassed the information necessary to affirm the existence of interrole conflict the focal person progresses to a second, reaction stage. This sequencing of responses to role conflict was very much in the evidence in the case analysed here.

3.2. Role transitions

Another dimension of role theory important to the current study is the notion of role transition. Role transitions concern the movement of individuals between roles, that is, the process of changing from one set of expected behaviours to another (Allen & van de Vliert, 1984; Katz & Kahn, 1978, p. 195). This concept captures the dynamic nature of roles, and their shaping by a matrix of contextual factors. The process of inter-role transition involves disengagement from one role and engagement with another (Ashforth, 2001, p. 7). Role transition may occur as a result of movement between positions or when 'the focal person continues to occupy the same position while the expected behaviors associated with it change drastically' (Allen & van de Vliert, 1984, p. 9). The latter may be instigated by changes in the focal person or shifts in the expectations of role senders. 'Antecedent conditions' are phenomena which underlie role transitions - factors that may trigger a shift of the behaviour expected of a position incumbent (Allen & van de Vliert, 1984). These changes might include chance events such as accidents and illness, or societal forces such as crises, revolutions and regulatory enactments.

Core concepts from role theory are applied in the paper as follows. The years of the First World War are understood as a period of role transition for professional accountants in the UK. The focal set comprises the focal persons - the leaders of the major professional organisations, and various role senders. The latter are the constituent members of the professional organisations (and their district societies), commentators (such as the editors of accountancy journals), and the state (represented by ministers, government departments and the military authorities). In the context of our focus on the national versus the self-interest, the state is of particular importance given that it is governments 'which interpret and articulate the national interest' (Burchill, 2005, p. 28; Nincic, 1999).

As this approach suggests, the study departs from the notion that role theory is exclusively concerned with the performance of roles by individuals. As is often the

case when role theory is imported from sociology and social psychology into other disciplines, the current investigation assumes a more expansive conceptualisation (Biddle, 1986). One such disciplinary field, of particular relevance to this study's focus on the national interest, is foreign policy analysis. Here, role theory is revealed as having greater explanatory power when the notion of role is extended beyond persons and the self. Although founding studies focused on how the individual leaders of states adhered to diverse conceptions of national roles (Holsti, 1970), analyses subsequently extended to other categories of actors. The role concept is now deployed in relation to groups, corporate entities and states, as well as individuals (Stryker & Statham, 1985; Rosenau, 1987; Walker, 1987a; Thies, 2010; Harnisch, 2011; Harnisch, Frank & Maull, 2011). Although this extension of role theory was recognised as potentially problematic, its use was legitimated by reference to consistency with the interdisciplinary intent of formative role theorists. Further, this approach had enhanced analytical utility, particularly when exploring the shifting and myriad relationships which individuals construct when enacting foreign policy roles in the supranational structures of international relations (Thies, 2010; Harnisch et al, 2011). It was also recognised that international relations is a social system in which collectivities as well as individuals participate.

Of particular relevance to the current study is the manner in which this inclusive, cross-level variant has been fruitfully deployed to investigate the emergence and resolution of role conflicts in the implementation of foreign policies. The analysis of role conflict and its resolution is a significant concern in international relations (Cantis & Kaarbo, 2016; Malici & Walker, 2017). Studies in this field are deemed to have been enriched by the bridging of micro and macro: 'The decision-making activities of officials are conceptualized as responses to role conflicts created by conflicting forces, practices, values, and expectations from various levels of analysis' (Walker, 1987b). Likewise, in what follows, individuals, organisations and the state are identified as participants in the process of achieving a role transition.

Historical investigations of the shifting rhetoric of individual policy makers have also constituted an important method of gaining insights to role conceptions and conflicts in foreign policy analysis (Holsti, 1970; Thies, 2010; Brummer & Thies, 2015). This method is also adopted here. The utterances of individual focal persons and role senders are examined to reveal shifting notions of the role conception of a professional group. The contemporary discourse is captured from a variety of primary sources. These include the accountancy press, the minute books of professional bodies, relevant papers of government departments, and transcriptions of parliamentary debates. The emphasis is on the organisations deemed to represent 'professional accountants' in Britain at the time of the First World War – the Institute of Chartered Accountants in England and Wales (formed in 1880), the Society of Incorporated Accountants and Auditors (1885) (SIAA), and the organisations representing the Chartered Accountants of Scotland, in Edinburgh (1853), Glasgow (1853) and Aberdeen (1866).

The analysis commences with the outbreak of hostilities in August 1914 when role expectations emphasised that the accountancy profession would serve the national interest by contributing manpower to H.M. Forces. However, the response to the call for recruits provoked changed antecedent conditions in the form of a staff depletion crisis in accountancy firms. For the leaders of the profession an inter-sender role

conflict emerged – should they continue to satisfy the expectations of the state and urge the contribution of manpower to the military effort? Or, should they meet the self-interested expectations of their members and advocate the protection of accounting practitioners. The study reveals that the successful resolution of role conflict involved the primary process of information gathering and the secondary process of role redefinition. It will be shown that during the later years of the conflict the focal group successfully altered the state's role expectations of accountants during wartime. The leaders of the profession, aided by other role senders such as the accountancy media, persuaded the state that the (self-interested) pursuit of work by accountants in their firms was consistent with serving the national interest.

4. Role expectations in wartime: Pursuing the national interest through military service, 1914-1915

In the patriotic fervour of the early months of the First World War there was little doubt about how the leaders of the accountancy profession comprehended their role. The pursuit of the national interest rendered it their duty to encourage the enlistment of accounting manpower in the armed forces. In this they conformed to the expectations of role senders, particularly the most powerful among them, the state.

During the Great War, for the first time in British history, the government was compelled to raise a mass army in order to secure a successful military outcome (Dewey, 1984). The shortage of manpower became 'the key factor in the conduct of the nation's war effort' and its management was the foremost 'aspect of strategic policy' (Grieves, 1988, pp. 1, 2). The pursuit of military objectives demanded increasing numbers of men at the Front in a costly war of attrition. The duration of war was considered dependent on the manpower that could be put into the field (MH47/142/1, *Group and Class Systems*, 1916, pp. 8-9). In contrast to other major European powers, British military manpower was not initially procured through conscription (Little, 1997; Johnson, 2008; Stevenson, 2012, pp. 198-199). In the first year of the conflict the object was to raise sufficient men by mass voluntary recruitment. This was to be pursued with little regard to the consequences of withdrawing key workers from civilian employment (Grieves, 1988, p. 7; Little, 1997).

Consistent with the sense of 'excitement and emergency' which pervaded in Britain in the summer of 1914 (Marwick, 2006, pp. 69-79), the office bearers of the ICAEW acted quickly to ensure that its rules did not inhibit those anxious to 'join the Colours'. The day after war was declared on Germany the Council decided to 'facilitate recruitment' (*Accountant*, 28.11.1914) by counting war service in the period of articles of trainee chartered accountants (MS28411/007; *Accountant*, 5.9.1914). At a special general meeting of the Institute on 20 November the President, affirmed that it was necessary to make sacrifices in the nation's hour of need:

I feel equally certain that all of you will agree that it is incumbent on this Institute and on every employer to put no obstacle in the way of our young men joining His Majesty's Forces. I go further, and venture the opinion, that it is the duty of each one of us to urge on them the paramount necessity of placing their services at the disposal of the Crown (*Accountant*, 28.11.1914).

The SIAA also recommended that articled clerks serving with HM Forces should have their war service recognised as part of the period of clerkship (MS28484/005, 15.10.1914). The Council passed a resolution expressing 'its gratification at the large number of members of the Society and their staffs...who at this time of national crisis have volunteered' (MS28484/005, 15.10.1914). At the first annual general meeting since the commencement of hostilities the President of the Society applauded the patriotic response of the members and students who had volunteered in such large numbers. He reasserted that 'so far as the Council are concerned, their view is that all men who are of military age and who are able should listen to and obey their country's call' (*I&J*, June 1915, p. 201).

North of the border, in September 1914 the Council of the Society of Accountants in Edinburgh also discussed the implications of the war and whether time served should be taken as part of the period of indentures (GD470/1/3). In an address to the Edinburgh Chartered Accountants' Students' Society the following month, the Secretary and Treasurer of the Society affirmed that there could be no misunderstanding about where their duty lay. The profession should embrace the sacrifice necessary to augment the military effort: 'Our present and pressing need is to find men in the numbers necessary to make our armies more commensurate with the interests they are called upon to defend' (*The Accountants' Magazine* (hereafter *TAM*), November 1914, p. 524; *I&J*, September 1914, p. 342).

The state's call for military manpower continued into 1915 and was assisted by leaders of the accountancy profession. The Council of the ICAEW, for example, acceded to a request from the War Office to encourage firms to release men of eligible age for the Army and maximise the employment of unfit men, women and boys (MS28416/004; (MS28411/007). Thereafter, *The Accountant* (23.10.1915) observed that 'we very much question whether any other class of employers has done better work in this respect, having regard to the fact that the work of professional accountants has by no means come to a standstill on account of the war'. Likewise, the SIAA also continued to encourage the enlistment of accounting staff. Its Council ensured that an appeal from the King for more men to join the army was printed in the *I&J* in November 1915 (MS28484/005, 17.11.1915; *I&J* March 1916).

Such behaviour was entirely consistent with the expectations of role senders. Among the members of the professional organisations there was little public dissent from the view that releasing men from practising offices for military service was to be prioritised (*Accountant*, 15.8.1914, p. 191). One 'F.C.A.', contended that 'Those members of the profession who can shoot will not need any suggestions as to how they might help in the present crisis' (*Accountant*, 5.9.1914). At the annual meeting of the SIAA in 1915 a member argued that incorporated accountants should make every effort to release their male staffs of military age (*I&J*, June 1915, p. 198). Another group of role senders, journal editors, were of the same view. The message was clear, 'The call is for MEN' (*Accountant*, 19.9.1914, 12.9.1914). In its first editorial following the advent of war *TAM* (November, 1914, p. 513) emphasised the justness of the cause and asserted that for the accountancy profession this was an opportunity for 'sacrifice and service'. The commitment to pursuing the national interest by contributing military manpower was also demonstrated by the vigilance with which the accountancy journal editors published accurate lists of the members, articled clerks, apprentices and office staff who were 'with the colours'. *The Journal of*

Accountancy in New York commented 'Every accounting magazine which comes to hand from Great Britain contains a long list of men who have gone to the front. We doubt if any other vocation has provided a higher percentage of enlistments' (*IAJ*, January 1915, p. 79).

5. Changed antecedent conditions: The depletion crisis

As suggested earlier, role theory posits that changes in role expectations, or role transitions, occur in response to altering 'antecedent conditions'. These include societal shifts, such as changes in the distribution of resources, the emergence of crises, alterations in public policy, and changes among role senders (Allen & van de Vliert, 1984). In this section we explore how the state's attempts to maximise military manpower instigated a labour depletion crisis in the accountancy profession. This resulted in modified expectations among role senders and presaged the emergence of a role conflict for the office bearers of the professional bodies.

The size of the military commitment deemed necessary to prosecute the First World War increased rapidly as it became obvious that the conflict would endure for years rather than months (Adams, 1986). In August 1914 298,923 men enlisted for the British Army. In September 462,901 did so (Grieves, 1988, p. 217). However, by summer 1915 the average fell to 87,670 per month. Questions were raised about whether voluntary enlistment would supply the number of men required to secure victory and the highly contentious issue of conscription was more seriously contemplated (Adams, 1986; Little, 1997; Levi, 1996; Douglas, 1970; Stevenson, 2012, pp. 202-203). According to Grieves (1988, p. 17) 'One year after the war had started a manpower problem had arisen whose dimensions would grow incessantly and whose worsening political and administrative implications would remain with the government throughout the course of the war'.

In September 1915 the results of a National Register to ascertain the number of men aged 15 to 65 engaged in various trades revealed that 5,012,146 men of military age were not in the forces. In October a final attempt was made by the Director of Recruiting at the War Office (Lord Derby) to voluntarily enlist the substantial number of men of military age (Simkins, 1988, p. 148). Under the 'Derby Scheme' men aged 18 to 41 were encouraged to 'attest' (pledge) that they would join the army when requested to do so (Adams, 1986; Douglas, 1970; Grieves, 1988, pp. 21-22; Levi, 1996). Although 215,000 men enlisted and 2,185,000 attested under the Derby Scheme, large numbers failed to do either and compulsory military service for non-exempt single men aged 18 to 41 who had not attested came into effect in March 1916 (Douglas, 1970). In May conscription was extended to all men of those ages regardless of marital status.

By the end of the war 4.97m men had enlisted in the Army and another half million had entered the Navy and the flying corps. The total represented one third of the pre-war male labour force (Dewey, 1984; Grieves, 1988, pp. 217-218; Stevenson, 2012, p. 198). This substantial withdrawal of men represented a major disturbance to the normal activities of certain sectors and organisations, including firms of professional accountants. Enlistment rates in Britain varied significantly across occupational groups. They were high among accountants and those who worked in accountancy offices (Winter, 2003, p. 36). Simkins (1988, p. 109; Lee, 2014) showed that 41.7%

of males occupied in the professions before the war enlisted between August 1914 and February 1916. The average for all occupations was 29.4%. Dewey (1984) revealed that enlistment rates were especially high in commercial and financial occupations and among clerks in professional firms - occupations where wages were low and there was a potential supply of female substitute labour (also Gregory, 2008, p. 75).

Accountants, their clerks and apprentices responded in large numbers to the call for military manpower. As Figures 1 to 3 show, enlistment was especially high during the early months of the war. 286 members of the ICAEW and 1,182 articled and non-articled clerks were reported as having joined the forces by the end of 1914. The numbers for the SIAA in the same period were 89 and 265 respectively, and for the CAs of Scotland 122 and 516 respectively. The rate of enlistment declined through the first nine months of 1915 but revived from October, when the Derby Scheme was introduced. In the months from October 1915 to February 1916, 193 ICAEW members and 1,059 clerks enlisted (especially non-articled clerks in the offices of chartered accountants). The corresponding figures for the SIAA in the same five months were 38 and 226 respectively and 28 and 64 for the CAs of Scotland. In the case of the latter the higher rate of enlistment at the start of the war (many were volunteer reservists, or 'territorials', who were mobilised when hostilities commenced) appears to have limited the increase at the end of 1915.

(FIGURES 1-3 ABOUT HERE)

The scale of enlistment caused a serious diminution of available accounting labour. In March 1915 *The Accountant* reported that the total number of members and clerks with the forces was 1,718 from the ICAEW, 479 from the SIAA and 710 from the chartered societies in Scotland. By May 1916 16% of members of the ICAEW were serving and this rose to 24% two years later (MS28410/2). By April 1915 over 40% of ICAEW articled clerks had joined the army (*Accountant*, 8.5.1915). In August 1917 it was reported that 61% were either serving or had served with HM Forces (MS28432/008). By May 1916 more than 1,000 SIAA members and students were on active service (*I&J*, June 1916). In November 1915 190 of the 1,500 CAs of Scotland were serving with H.M. Forces as were 290 apprentices and 330 clerks (HH31/27/21). Data for the Society of Accountants in Edinburgh revealed that 30% of members of military age had enlisted as had 60% of apprentices (HH31/27/21). By June 1917 *TAM* reported that in Scotland 'practically the whole body of apprentices have joined the forces' (p. 241).

The supply of new members, articled clerks and apprentices was also impacted during the period of the conflict. In 1916, for the first time in its history, the total membership of ICAEW fell (*Accountant*, 5.5.1917), as did membership of the CA societies in Scotland (*A History of the Chartered Accountants of Scotland*, 1954, p. 174). By 1917 the number of new chartered accountants admitted to professional organisations in Great Britain stood at 19% of its level in 1913. The number of articled clerks and apprentices registered by the same bodies in 1917 stood at 47% of the number registered in 1913 (MS28410/2; *A History of the Chartered Accountants of Scotland*, 1954, p. 174).

The depletion crisis in the accountancy profession did not only arise from the enlistment of partners and staff in the armed forces and the decline in the recruitment of new members, articled clerks and apprentices. Working for the government and performing additional tasks necessitated by the wartime economy also placed increasing pressure on accounting firms. Shortly after the outbreak of war, office bearers of the professional bodies encouraged their members to render non-combatant service if age or infirmity prevented enlistment. An early focus was seeking volunteers to assist in the administration of the National Relief Fund (*TAM*, 1914, pp. 562-563; GD470/1/15). Hundreds of professional accountants acted as honorary auditors of organisations that dispensed relief to the wives and dependents of servicemen (MS28426/014; MS28410/2; *Accountant*, 8.5.1915, 8.1.1916, 22.1.1916). Accountants also offered their services as honorary auditors of district branches of the British Red Cross Society (*IAJ*, January 1915, p. 73), locally raised battalions (MS28484/005, 21.7.1915) and various patriotic funds. Other early wartime appointments included acting as liquidators, inspectors or supervisors of enemy controlled businesses and banks (*Accountant*, 22.1.1916), assisting with the control of railways and shipyards (also MS28484/005, 19.1.1915, 24.3.1915; 22.1.1916) and working in the Admiralty and Army pay and audit departments (MS28484/005, 17.11.1915; GD470/1/15; *IAJ*, September 1915, p. 269; *Accountant*, 24.4.1915, 8.5.1915; 24.7.1915, 1.1.1916, 22.1.1916).

Other impositions on accounting practices surfaced as the nation geared for a total war. In May 1915 the Ministry of Munitions was created to control the production of materials necessary to pursue the conflict (Marriner, 1980). The administration of factories taken over by the government was identified as an area where accountants could deploy their knowledge (*Accountant*, 1.5.1915). By mid-1918 340 chartered and incorporated accountants were employed by the Ministry (*IAJ*, July 1918; *Accountant*, 4.5.1918). These were engaged in controlled establishments and in National and Government factories as managers, cost accountants and stores accountants (*Accountant*, 5.1.1918). Further, the profits of thousands of controlled businesses and collieries were to be certified by chartered or incorporated accountants (*IAJ*, January 1916). Other government departments, such as the Ministry of Food, which established a costing department, also appointed accountants (*Accountant*, 7.7.1917).¹ The demands on practitioners who remained with their firms were significantly increased by the Finance (No. 2) Act, 1915. This statute generated an 'enormous increase of work' for accountants (*Accountant*, 8.1.1916). Not only did it increase the scope of Income Tax and the numbers requiring professional advice, it also introduced a 'revolutionary' tax - Excess Profits Duty (*Accountant*, 8.1.1916; 22.1916; Billings & Oats, 2014). The collection of the new duty relied on the preparation and adjustment of financial statements by accountants.

Thus, by the closing stages of the war the combined effects of military and government service had severely disrupted the work of the accountancy profession. The extent of that disruption is evident from an analysis of ICAEW members in August 1918 (see Table 1). By autumn 1918 it was reported that in the profession in Scotland 'almost every available man of military age and not medically unfit is either

¹ A list of 'national work' performed by public accountants during the war, compiled by the ICAEW, is available in *The Accountant* (17.3.1917).

serving with the Forces or engaged in Government or quasi-government work' (*IAJ*, October 1918).

(TABLE 1 ABOUT HERE)

The determination to pursue the national interest by encouraging the enlistment of men had serious implications for practising firms. The depletion of staff placed firms under considerable pressure. For example, in March 1917 an incorporated accountant observed (*Accountant*, 24.3.1917) 'I have to adjust over 450 income-tax, super-tax, and excess profits assessments, and the military have had ten out of eleven of my staff, leaving me one managing clerk and an articled pupil'. In the same month the ICAEW reported that many offices in London and industrial centres had lost 70-90% of their staff aged 18 to 41 (MS28412/004; *Accountant*, 7.7.1917). In consequence, there was 'hardly a qualified Accountant who is not months behind with his work' (NATS 1/477, 13.6.1918). During a conference at the Ministry of National Service in June 1918 two former Presidents of the ICAEW reported that 'The profession was much depleted and every office already working under great difficulties' (NATS 1/1199, 13.6.1918).

According to Jones (1995, p. 105) the war represented 'the first major discontinuity' in the history of Price Waterhouse'. One half of the firm's staff had enlisted by 1915 (p. 111; *Accountant*, 27.3.1915) and five of the eight partners were engaged in government work on a full time basis during the conflict (Jones, 1995, p. 109). The firm's fee income declined by 35% in real terms and profits fell by 42% 1914-1918 (Jones, 1995, pp. 115-116). Income generation could be seriously impacted by fewer staff generating chargeable time, greater reliance on substitute labour, and the increasing focus on poorly remunerated government work (*Accountant*, 16.10.1915). Likewise, the fee income of Whinney, Smith & Whinney declined 48% in real terms over the course of the war (Jones, 1981, p. 132). North of the border, the business profits of Lindsay, Jamieson & Haldane also suffered (Walker, 1993).² The profits earned by partners were also more heavily taxed (Jones, 1988, p. 209). The standard rate of Income Tax was increased from 6% to 30% in 1915.

6. The emergence of role conflict

The depletion crisis generated a role conflict for leaders of the professional organisations. Members of the role set developed clashing expectations of the focal group. While the state (the military authorities and certain government departments in particular) was increasingly anxious to secure a supply of accountants and their staffs for military and government service, other role senders (the members of the professional organisations and the editors of the accountancy press) argued for the retention of manpower in order to service clients and preserve accounting firms. The positions of the latter groups of role senders are articulated in this section.

² In contrast, Flesher & Previts (2014) report that in the USA the First World War was a period of significant expansion for Haskins & Sells.

6.1. Role senders - members

Pressure on the leaders of the profession to desist from encouraging the recruitment of military manpower and focus on their role of protecting the interests of their memberships emerged in mid-1915. By this time it was clear that the war would be long. Speakers at annual meetings began to lament the withdrawal of men from firms (*IAJ*, June 1915, p. 201) and members wrote to their professional bodies complaining about shortages of clerks and increasing competition for their services (MS28416/004). In August an 'Unlucky' articulated clerk related how his principal objected to his enlistment because half of the staff had already left the firm (*Accountant*, 7.8.1915; also 15.1.1916). There was increasing recognition that doing ones duty as well as providing quality services to clients was placing 'considerable strain upon those carrying on professional work' (*IAJ*, August 1915, pp. 249-250). As a national debate ensued over conscription one incorporated accountant asked 'Can we be spared to go and fight?' given that audit and tax work had to be performed (*Accountant*, 28.8.1915). The district societies of accountancy bodies also discussed the profound disturbance to business life experienced by firms being 'compelled to work with greatly depleted staffs' (*IAJ*, November 1915, pp. 40-41).

The launch of the Derby Scheme in October 1915 intensified members' concerns. In the same month an emergency meeting of the ICAEW Council discussed letters received on the depletion of staff in accountant's offices (MS28416/004; MS28411/007). In November 1915 the Council also discussed resolutions passed by district societies on staff depletion. Requests to allow members to take more than two articulated clerks in order to fill the places left by those who had joined the forces were also considered (MS28411/007). In December a practitioner in the colonies wrote 'Many of us are of military age are anxious to return home in order to assist in war work to the best of our ability. At the same time we owe it as a duty to the profession and to our employers not to throw up our appointments and leave by the first steamer, with no consideration for our firms or clients' (*Accountant*, 18.12.1915).

In the early weeks of 1916, as the government formulated legislation on compulsory military service, a 'Practitioner' called for accountancy to be classified as a reserved occupation given that many practising accountants of military age were 'struggling to keep their businesses intact with practically no staff. They could hardly secure anyone qualified to leave in charge, and in many cases they are businesses which have taken years to get together, and represent all they possess' (*Accountant*, 8.1.1916, 22.1.1916). At times the rhetoric became embittered. One 'A.C.A.' complained that:

...this is another glaring instance of the way in which the younger practitioners are ignored by the Council; surely some representation should have been made to have the profession reserved. What is the position of the young married practitioner? He is expected to lose his very means of existence, as no practice will keep together by itself, and his dependents are to literally starve, both now and after the war...the professional man who has worked up a practice and sunk capital is to go to the wall; such is the way the young professional man is to be considered' (*Accountant*, 15.1.1916).

In March 1916 the ICAEW's General Purposes Committee discussed letters from members suggesting that steps be taken 'to safeguard the interests of firms affected by

enlistment' (MS28416/004). A 'Chartered Accountant' wrote to *The Accountant* in May 1916 to ask 'Is it humanly possible to carry on the work now done by the profession, or indeed any appreciable part of such work, if all men of military age are taken away?' (20.5.1916). Many offices were being staffed by males deemed unfit for military service. Neither was the substitution of women a satisfactory solution given that 2-3 years training was necessary to ensure competence. Another, 'Married', argued that a number of clerks had been allowed to enlist on the promise that they could return when the war was won, but employers too were being called up for service and there was now the prospect that there will be no firms for anyone to return to (ibid; *Accountant*, 10.6.1916). At the annual meeting of the SIAA in May 1916 the President and Council were called upon to protect the staffs of members' firms. One member asked 'what is going to happen if the staffs of practising accountants are so stripped as to make it impossible to carry out our statutory duties' (*IAJ*, June 1916).

The pressure on office bearers continued after the introduction of conscription. John Cotman of London informed the editor of *The Accountant* that 30-40 of his staff had joined the forces and he now had 'no pre-war staff left of military age'. Another, (*Accountant*, 16.12.1916) stated that 80% of his staff was working 'day and many nights in the week'. At the annual meeting of the Nottingham Society of Chartered Accountants members complained that the combination of staff depletion and the increase in war-related work had 'taxed the capacity of chartered accountants, and such as their clerks as they have managed to retain, to their utmost limits' (*Accountant*, 17.2.1917). In autumn 1917 *The Accountant* (13.10.1917) reported the growing feeling among the members that the Council of the ICAEW should be less reticent about pressing government to make accountancy a certified occupation, that is, a vocation deemed by the state to be of such national importance that those engaged in it could be exempted from military service. A correspondent (*Accountant*, 1.12.1917) argued that the Council should no longer remain in 'dignified silence' on these matters and take further steps to strengthen the position of professional accountants. One FCA contended that the depletion problem had become 'irreparable'. Firms were 'quite unable to fulfil satisfactorily the demands made upon them' (*Accountant*, 17.11.1917). In spring 1918 the Council of the ICAEW continued to receive letters describing how members were finding it impossible to conduct audits and other engagements due to shortages of staff (MS28411/007).

6.2. Role senders – journal editors

The accounting journals increasingly gave vent to members' concerns about staff depletion and their editors assumed changed expectations of leaders of the profession as a result. In November 1915 *The Accountant* observed that chartered accountants had encouraged their staffs to enlist and 25% of members of military age and two-thirds of articulated clerks had responded to the call. It was time to recognise that accountants had other obligations:

Accountants, as we need hardly remind our readers, have statutory duties to perform; duties which, in the nature of things, can hardly be undertaken by other persons...we cannot conduct this war, if our commerce is to come entirely to an end; nor can we finance this war, if our foreign trade is to be entirely disorganised. For all these purposes skilled accountants are absolutely essential, and there is an irreducible minimum to accountancy staffs, which

has already been reached in many cases, and probably has very nearly been reached in most (20.11.1915).

It was now essential that accountancy firms 'maintain their efficiency as business houses' (ibid): 'Already many members of the profession are intimating to certain of their clients that they cannot, under existing conditions, afford to continue their work, owing to depletions in their staffs'. Such clients have to 'muddle along' or seek out the services of 'second or third-rate practitioners'... Manifestly, if the need for soldiers and sailors is overwhelming, the call should be made upon the staffs of second, third, and fourth-rate accountants rather than upon those who are connected with the most important undertakings in the country' (*Accountant*, 20.11.1915).

There was mounting pressure on the leaders of the profession:

... while certainly no one connected with the Institute wishes to place any difficulties whatever in the way of all necessary recruiting, we think that we are voicing the general view when we say that the time has come when members of the Institute can put forward a very strong claim to special consideration, on the ground that the remaining members of their staffs – or at all events the great proportion of them – are really at present occupied upon work that is absolutely indispensable (*Accountant*, 20.11.1915).

The leaders of the ICAEW were criticised for not doing enough to protect the interests of their members. An editorial on 'Military Service and the Profession' in *The Accountant* (22.1.1916) exemplified the role conflict this signified. It recognised that the subject offered 'two altogether different points of view: (1) the question as to what the Council has done for the rank-and-file of Chartered Accountants in the present crisis; (2) the question as to what the profession has done for the Nation in the present time of crisis, and whether it has yet done all that it might do' (*Accountant*, 22.1.1916). *The Accountant* reported that a number of members were concerned that there was little activity in relation to the first of these. Although there might be a small number of firms which could spare more men for the military any 'further depletion of office staffs would seriously interfere with the output of Chartered Accountants' offices' (*Accountant*, 22.1.1916).

In the wake of conscription the professional journals continued to report on the plight of accounting firms. An editorial in *TAM* stated that the 'demands of military service, which hitherto have only affected those offices (doubtless the great majority) where voluntary enlistments have taken place, are now universally experienced' (April 1916). The Military Service Act would 'make havoc with accountants' office arrangements' (*Accountant*, 3.6.1916). By the end of 1916 *The Accountant* (9.12.1916) reported that 'There are some London firms who have not on their present staffs a single person who was with them in August 1914'. In March 1917 the *IAJ* continued to complain that the ordinary work of the profession, such as auditing, was being severely disrupted by staff depletion (April 1917; August 1917). In its opening editorial of 1918 *The Accountant* (5.1.1918) commented: 'never before has the profession been called upon to meet and satisfy such huge demands as those produced by the existence of war'.

Evidently, the leaders of the focal group – the office bearers of the professional organisations - were increasingly confronted with competing obligations (Toby, 1952). Early in the war they had been anxious to pursue the militaristic agenda set by the state - the most powerful role sender that also had the capacity to confer privileged statuses on occupational groups. However, conformity with the priorities of the state came into conflict with the expectations of other role senders, particularly the members, whose interests office bearers were bound to represent (Kahn et al, 1964, p. 19). Contributing to the national interest by satisfying the state's demand for manpower was increasingly incompatible with preserving the self-interest of accounting firms. Resolving this role conflict was rendered complex because at a time of national crisis both the state and the members had legitimate claims on professional organisations. How the leaders of the profession attempted to resolve this conflict is addressed in the next section.

7. Conflict resolution: Primary reactions

As indicated earlier, role conflicts provoke adjustive responses (Wolfe & Snoek, 1962). Sequentially, behavioural reactions tend to be primary and secondary (van de Vliert, 1984). Primary reactions take the form of information gathering, especially from role senders. Armed with data, focal persons may reduce the scope for role ambivalence, achieve greater insight to the reasons for the emergence of conflicting expectations, and are better placed to decide how to resolve them and devise coping strategies.

As we have seen, from the early months of the war individualised information about those serving with HM Forces was gathered and published in the accountancy press. Such disclosures exhibited the profession's patriotic pursuit of the national interest. However, such data gathering assumed a different purpose as the manpower crisis unfolded and the government considered exempting from military service those men deemed indispensable to certain businesses. Surveys were undertaken by the professional bodies. In November 1915 the ICAEW sent a circular to members (*Accountant*, 20.11.1915) urgently seeking analyses of the composition of staff in each office - their position, age, number serving with the forces, those deemed indispensable to conducting the firm's business and those of military age considered ineligible. This census would provide a comprehensive analysis of those already serving and reveal the minimum staff necessary to conduct the work of the profession (*Accountant*, 20.11.1915; *TAM*, December 1915).

The resulting data for ICAEW members resident in England and Wales showed that there were 11,070 principals and clerks in 1,608 chartered accountants' offices (excluding 1,370 women). Of these, 4,666 were of non-military age and 854 were deemed ineligible for military service, leaving 5,550 men available for service. It was noted that 'The offices of Chartered Accountants had previously to this census already been largely depleted by the fact that 4,489 men had joined the Forces' (*Accountant*, 22.1.1916). The census data confirmed 'that any further depletion of staffs must inevitably result, in many instances, in the closing of offices, as the limit of staff reduction has been reached and men with the requisite training are no longer obtainable'. Neither could substitutionary labour be deployed to conduct the work of those serving in the Forces because it was insufficiently trained for professional practice. The SIAA also surveyed practising members and their staffs in November

1915 (*I&J*, December 1915, pp. 52-54). Likewise, the Society of Accountants in Edinburgh issued a circular seeking information from practising members about staff serving in the military (HH31/27/37; GD470/1/3). The latter revealed that 30% of members of military age and 60% of apprentices were serving in HM Forces (HH31/27/21).

8. Conflict resolution: Secondary reactions

Armed with information that confirmed the plight of key role senders as a result of staff depletion, the office bearers of the professional organisations moved towards a secondary reaction to the role conflict they faced. Their response centred on formulating an expansive redefinition of the professional accountant's contribution to the pursuit of the national interest during a world war. This redefinition enabled the accountancy organisations to fulfil the role expectations of the state and also accommodate the expectations of their memberships.

Redefining role expectations comprises one of Toby's (1952, p. 327) modes of conflict resolution. In this scenario 'The individual does not change the role requirements of the group, but he finds a formula whereby his behaviour can, by Procrustean efforts, be defined as fulfilling the requirements'. This also features as one of Hall's (1972) forms of coping behaviour: 'the person can alter external, structurally imposed expectations held by others, regarding the appropriate behaviour of a person in his or her position'. Such structural role redefinition involves the renegotiation of role expectations, and convincing role senders to adhere to a revised set of expectations with a view to making them 'more congruent with one's own interests and goals' (Hall, 1972).

The leaders of the accountancy profession set about the task of redefining role expectations by asserting that the accountant's contribution to the national interest was best served by practicing their craft. The principal areas of work performed in accountancy firms were constructed as essential to the prosecution of a world war. Hall (1972) asserts that structural role redefinition involves dealing with the environmental transmitters of imposed demands. Consistent with this, the accountants' message was communicated to national and local organs of the state. Attempts to renegotiate the state's expectations of the role to be played by accountants involved making representations to: the Prime Minister, relevant government departments, the legislature, and military tribunals where decisions were made about whether to exempt individual accountants from military service. In this way, conflicting obligations about the role of accountants in wartime were rendered compatible. The remainder of this section focuses on three dimensions of this process of role redefinition: how it was possible to redefine the accountant's role in wartime; the articulation of the redefined role; and the actions taken by the focal group to alter the expectations of role senders, the state in particular. A subsequent section focuses on institutional signifiers of the achievement of role redefinition.

Redefining the role expectations of professional accountants beyond military service was facilitated by the government's reluctance to codify the aims of the war and its

assumption of a broad conceptualisation of the national interest (Gooch, 1977).³ A generalised call for the achievement of victory and the avoidance of defeat (Hunt, 1977; Stevenson, 2012, pp. 147-151) invited diverse military and civil opinion on how these objectives could best be achieved and offered scope for individuals and groups to contest how they might contribute to the nation's cause. Although the state was anxious to maximise enlistment in the armed forces it also recognised that civilian employment had a role to play in wartime (MH47/142/1, *Circular Relating to the Constitution, Functions and Procedure of Local Tribunals*, p. 5). In this context accountants could legitimately argue that their contribution was best made in non-combatant ways.

The articulation of the redefined role of professional accountants rested on the notion that as the country mobilised for a total war the occupation supplied services that were just as important as military service to the pursuit of the national interest. The everyday work of accounting firms was constructed as essential to 'the economic welfare of the nation' (*TAM*, May 1918). The war would not be won unless the financial resources necessary to prosecute it were maximised. Accountants were essential to mobilising those resources (*Accountant*, 8.12.1917). Their work in the assessment and collection of taxes was deemed 'indispensable to the nation' (*Accountant*, 4.3.1916). Accountants ensured that revenue was not lost to the state due to the preparation of inaccurate, incomplete or fraudulent accounts and tax returns (*Accountant*, 7.10.1916; *IAJ*, May 1918). The excessive removal of accountants and their staffs for military service would imperil revenue collection (*Accountant*, 6.5.1916). Indeed, in June 1918 government ministers were reminded that 'the shortage of Accountants contributes largely to the delay in the collection of ...taxes, which are the backbone of our financial system' (NATS 1/477, 13.6.1918). Accountants' key role in the administration of the government's new war tax, EPD, in particular, enabled claims that 'in the present emergency probably no civil profession, with the exception of the medical profession, has been called upon for more public service than professional accountants' (*TAM*, January 1916).

At the annual meeting of the ICAEW in May 1916 the President reiterated the familiar theme: the government had recognised that the achievement of victory required higher taxes and accountants were key to their collection (*Accountant*, 6.5.1916). Likewise, the President of the SIAA alluded to the contribution to the national interest made by accountants not in military service: 'While our fighting members have nobly played their part on the field of Flanders, the heights of Gallipoli, and the ancient plains of Egypt, we who have remained in the quieter atmosphere of the homeland have been, I venture to submit, not less active in such service as we are able to render the State' (*IAJ*, June 1916; also August 1916).

Another form of everyday practice, corporate auditing, was also constructed as essential to the war effort. A memorandum submitted to the Home Office by the ICAEW in December 1915 contended that chartered accountants audited 4,873 companies with a total capital of £4,176m. If staff shortages meant that those audits were not performed on time there would be 'public chaos' (*Accountant*, 22.1.1916; MH 47/12/25). Likewise, in March 1917 the President and Council of the ICAEW

³ The Prime Minister, Lloyd George, did make a statement on 'British War Aims' but this was not produced until 5th January 1918.

reminded the Prime Minister that members of the Institute audited 95% of companies, operating in all essential sectors, and that balance sheets could not be issued without an auditor's report. Deprived of the manpower to conduct timely audits, dividend declarations would be postponed, investors and savers would be embarrassed and deprived of income, and assessment of taxes, essential to the collection of national revenue, would be adversely impacted (*Accountant*, 17.3.1917). As late as June 1918 civil servants referred to the 'constant plea' by the Secretary of the ICAEW that if auditing was not performed by practising accountants the nation's revenue would suffer (NATS 1/1197).

Articulating a redefined role for professional accountants extended beyond their performance of specific functions. During 1916 the discourse in the professional press increasingly focussed on a new distinction between manpower and brainpower. Accountants' contribution to the war effort was to be found in the application of their expert knowledge rather than in acts of physical aggression at the Front (*Accountant*, 15.1.1916; 6.5.1916, 11.11.1916, 9.12.1916).⁴ As one correspondent put it, 'a Chartered Accountant is of more value to the State in his profession than with H.M. Forces' (*Accountant*, 9.12.1916). In 1917 another distinction was made between 'sacrifice' (a 'spiritual experience' associated with military endeavour) and 'service' (the performance of tasks considered important to the nation). It was contended that the country now required patriotic service rather than sacrifice and this implied that individuals should focus on exercising the knowledge and skills they were qualified to perform 'by nature and training' (*Accountant*, 26.5.1917). Adherence to this notion implied that the deployment of qualified accountants in H.M. Forces was wasteful to the nation, a point made by the chartered accountant MP, George Welsh Currie in a letter to the Secretary of State for War and Minister of National Service (NATS 1/477, 26.11.1917). Likewise, the politically active incorporated accountant (NATS 1/1198, 6.7.1918), David P. Davies, wrote to ministers and MPs to argue the following:

Nobody knows better than Accountants do that the country wants fighters, but after the fight, comes the most important question of Finance, and it is here that the qualified Accountant will be wanted...the best service any man can render to the State is to undertake that National task which he is most fitted for, and the worst the State can do for itself in the long run, is to take a highly trained man from the work he is competent to do, and put him to work that a man without training can do better (NATS 1/477, 13.6.1918).

Accounting after all was a 'sedentary' occupation, not an 'athletic' one. It would therefore be more 'efficient' if untrained fitter men were deployed to do the fighting (*Accountant*, 26.5.1917; 9.6.1917; 27.4.1918; NATS 1/477, 13.6.1918). As the war progressed and the state made further calls on accountants and their clerks for service in the military and in government departments, it was increasingly contended that it was in the national interest that some accountants should be returned from the Front to contribute in ways which made better use of their expertise (*Accountant*,

⁴ It should be noted that adherence to the notion that the primary role of the profession was to supply military manpower persisted longer in Scotland, at least in public utterances on the subject (*TAM*, April 1916; May 1918). The Society of Accountants in Edinburgh, for example, objected to sending a letter to the Prime Minister of the kind dispatched by the ICAEW in 1917 (GD470/1/3, pp. 281-284).

11.11.1916; 10.11.1917; 17.11.1917; 27.4.1918; *I&J*, June 1918; MS28416/004; NATS 1/477).

What actions did the leaders of the profession take to pursue role redefinition before the state? In the context of the further call for manpower under the Derby Scheme in 1915 and the prospect of gaining special treatment for practising public accountants, the ICAEW utilised the results of its census to make representations to government about the 'importance of the duties of Public Accountants and the additional burdens thrown on them and their respective staffs by reason of war legislation'. A memorandum submitted to a committee of the Home Office in December 1915 argued the 'vital importance to the finance and commerce of the country' of the work performed by accountants and how the depletion of manpower in accounting firms was rendering it 'difficult for professional accountants to continue the normal work of the country' (*Accountant*, 22.1.1916). In the same month the Chancellor of the Exchequer was asked in Parliament whether he was aware of the shortage of qualified accountants and clerks and how this might 'render impossible' the certifying of accounts necessary for the assessment of income tax and war profits (*Accountant*, 1.1.1916).

In January 1916 the Council of the SIAA discussed the need for the authorities to consider the position of accountants and clerks who were 'indispensable' to the conduct of business (MS28484/005). It adopted a resolution which referred to sacrifices already made and suggested that accountants would only seek exemption from military service 'under circumstances of pressing necessity, having due regard to the national interests', these being the performance of essential work in accounting offices (*I&J*, February 1916). The resolution was communicated to the Prime Minister, the Earl of Derby and the aforementioned committee of the Home Office. The Council also prepared a memorandum illustrating the extent to which 'the national interests were served by the work of professional accountants' (*I&J*, June 1916).

In common with other local societies of the ICAEW, the Birmingham and District Society of Chartered Accountants sent a letter to the Advisory Committee of the local military tribunal and its Military Representative explaining that it had hitherto encouraged enlistment but given the work falling on the profession it was now 'absolutely necessary' that the remaining chartered accountants and their skilled clerks 'be treated as in the service of the State' (*Accountant*, 25.3.1916). The Sheffield Society of Chartered Accountants reported how it had obtained temporary exemptions for 'a considerable number of indispensable men' (*Accountant*, 22.7.1916; 29.7.1916) having sent a memorandum to the Ministry of Munitions illustrating that its members were unable to cope with the demands placed on them as a result of war work. It was reported that 75% of the Society's eligible men were already engaged in military service.

In early 1917 the leaders of the professional organisations made submissions to government reiterating how the work being performed by accountants was indispensable to the nation. The SIAA 'placed particulars relating to the Society and members' work before the Director-General of National Service' (MS28484/006). A committee of the ICAEW established for the same purpose determined to draft a letter to the Prime Minister (MS28411/007; MS28412/004). A copy of this was also

sent to the President of the Board of Trade (MS28412/004).⁵ The memorial to the Prime Minister revealed the extent of the profession's non-military contribution to the war (*Accountant*, 17.3.1917). It affirmed the inability of firms to perform key functions should their 'already greatly depleted staffs' be further reduced by 'calls to the Colours'. The memorandum identified 12 forms of work that had arisen as a result of the war as well as four 'normal duties' of the profession (audit, insolvency, trusteeship and tax) that were important to the functioning of the war economy. It emphasised that the point had now been reached where 'further depletions, if made, will render the continuance of the present work and the acceptance of new War work however important, impossible' (*Accountant*, 17.3.1917).

The Accountant (24.3.1917) commented that the memorial to the Prime Minister set out 'the work of national importance by every member of the profession'. It revealed to Lloyd George that 'these services, valuable-and even vital-as they are, cannot possibly be continued by the Professional Accountants of this country unless they receive more consideration in the future than they have in the past at the hands of recruiting authorities'. The time was now reached where 'it is to the interest of the nation that it should be recognised ... that accountants are performing work of national importance'. This theme was reiterated by the President of the ICAEW at the annual meeting of the Institute in May 1917. The profession itself had proved to be 'a national asset' in wartime. But with depleted staffs it was now working under 'insurmountable difficulties'; firms were operating at 'breaking point' (*Accountant*, 5.5.1917). The President of the SIAA concurred, 'no good purpose is served by taking away Incorporated Accountants from work of national importance in order to place them, under military direction, in work which is less productive to the country' (*I&J*, June 1917).

Representations continued to be made to government until the end of the war. For example, in August 1918, Sir William Plender, a former President of ICAEW, wrote to the Ministry of National Service. His letter illustrated the persistent attempt to expand the state's conception of how accountants could best serve the national interest:

I should like to make it quite clear that my colleagues and myself have every desire to place the real needs of the country before our interests as practising accountants... All that we wish to be assured of is that the national importance of the work at present being performed in professional accountants' offices is fully appreciated and that such work should not be needlessly disturbed to the disadvantage of the country (NATS 1/1198, 13.8.1918).

9. The accomplishment of role transition

The attempt by the focal group to establish a new set of expectations concerning the contribution of accountants to the national interest during the Great War appears to have been successful. A role redefinition, which assuaged the conflict between the

⁵ The Institute of Accountants and Actuaries in Glasgow also addressed a letter to the Prime Minister (GD470/5/1, 15.3.1917, 12.6.1917).

state and members' expectations of their professional leaders, was secured. A role transition was achieved.

The most powerful role sender - the state - was persuaded that the role of practising accountants in pursuing the national interest should extend beyond military service. The most obvious manifestation of this shift was the inclusion of chartered and incorporated accountants in the list of certified occupations published in July 1916. This did not ensure accountants' exclusion *ipso facto* from military service but it did legitimise the notion that the work of accounting firms was of national importance (MH47/142/1, 7 July 1916; *I&J*, August 1916). This recognition followed representations by the ICAEW to the Home Office and the Chancellor of the Exchequer (MS28411/007). According to *The Accountant* (22.7.1916) the 'untiring' efforts of office holders to address the plight of accounting firms revealed that they were 'very watchful of the interests of the members'.

In November 1916 professional accountants were unexpectedly removed from the list of certified occupations. However, the government recommended that they should continue to receive special consideration because many of their number 'are engaged in work of great national importance in connection with taxation and the like' (MH47/142/1, 20 November 1916; *Accountant*, 2.12.1916; 9.12.1916). The change of classification inspired reassertions of the national importance of accountancy practice (*Accountant*, 9.12.1916; 16.12.1916) and calls to fully restore professional accountants to the list⁶. It was argued that the manpower crisis in practising firms was now so severe that the profession's ability to respond to further calls to assist government departments was imperilled and that a more appreciative recognition of the services provided by the profession to the nation was necessary (*Accountant*, 7.4.1917; 21.4.1917; 5.5.1917). The editor of *The Accountant* (5.5.1917) stated that 'most professional accountants are too overworked, and too understaffed, to undertake any further work, whether of national importance or not'.

Such arguments again proved persuasive to relevant role senders. In June 1917 'practising professional accountants' were restored to the list of certified occupations, and their clerks of long standing were also now included ((MH47/142/2, 23 June 1917; *Accountant*, 9.6.1917; MS28411/007). This decision reconfirmed professional accountancy as an activity of national importance (*Accountant*, 7.7.1917). The *I&J* (July 1917) reflected that the outcome was 'a great tribute to accountancy', which had 'received more consideration during the war than any other profession'. Indeed, it was observed that the legal profession did not appear on the list because, unlike professional accountants, lawyers and barristers were not 'indispensable to the nation's business' (*Accountant*, 4.8.1917).⁷

Central government's increasing assumption that professional accountants could contribute to the national interest beyond supplying military manpower did not always prove so persuasive at the local level where military service tribunals were tasked

⁶ The change followed complaints from organisations representing non-chartered and non-incorporated accountants as well as other professional groups not included on the list (*Accountant*, 5.5.1917; *I&J* December 1916, June 1917; *TAM* January 1917).

⁷ The status of practising professional accountants and their clerks as a certified occupation was reconfirmed when the list was revised in September 1918 (MH47/142/3, 26.9.1918; *I&J*, October 1918; *Accountant* 21.9.1918).

with adjudicating the claims of individual practitioners for exemption (McDermott, 2011). Arguments about the indispensability of the tax and audit services provided by accountants to the war effort were often rejected in these forums through 1916 and 1917. There were numerous complaints in the accountancy press about the treatment of accountants by tribunals⁸. The professional organisations lobbied hard (often behind the scenes) to persuade ministers that the decisions of local tribunals were inconsistent, insensitive to the inclusion of chartered and incorporated in the certified list and paid insufficient regard to the recommendations of advisory committees established by the profession to assist them (NATS 1/1197; HH31/27/37; *TAM*, March 1917). In 1918 an official at the Ministry of National Service referred to the constant ‘harping’ of the Secretary of the ICAEW in relation to the decision of tribunals (NATS 1/1197).

Despite these complexities, by the final months of the war there were indications that the role expected of accountants by government in pursuing the national interest had shifted far from their contribution to military manpower. By spring 1918 the President of the ICAEW was confident that there would be few future calls on accountants to provide military service. The authorities now recognised that without accountants ‘it would be impossible for the Inland revenue to collect the enormous sums which are now passing into the hands of the Treasury’ (*Accountant*, 4.5.1918). Such confidence was also inspired by the fact that a Report of a Select Committee on National Expenditure (in relation to the Ministry of Munitions) accepted that accounting work was essential to the war effort. The demand for accountants in the Ministry was such that it would now be in the national interest if the War Office were to order the release of qualified accountants from the Front for service in the department (*IAJ*, April 1918; NATS 1/1199, 7.6.1918, 13.6.1918).

By May 1918 it was reported that practising firms were being contacted to supply the names of men in H.M. Forces whose services could be more usefully deployed in the Ministry of Munitions (*Accountant*, 11.5.1918, 18.5.1918). In June 1918 a series of questions on the release of accountants from military service and the position of the profession under the Military Service Act were asked in the House of Commons (*Accountant*, 8.6.1918, 6.7.1918; *IAJ*, July 1918). Correspondents and editors of the accountancy press emphasised that the most efficient place in which to deploy accounting expertise was in accountancy firms (*Accountant*, 6.7.1918, 13.7.1918, 17.8.1918, 24.8.1918, 31.8.1918). In June The Ministry of National Service issued instructions to local Military Service Tribunals to adjourn cases relating to professional accountants and their clerks (NATS 1/477, 20 June 1918; *Accountant*, 20.7.1918; 10.8.1918). It was reported that in London the profession was now being ‘practically let alone’ by military service tribunals, ‘it having been proved that no more men could be spared from accountants’ offices’ (NATS 1/1197, 13.6.1918).

During the summer of 1918 the Ministry of National Service considered options for appointing advisory committees that would assume control over the allocation of chartered and incorporated accountants to government work or retention in their firms. It would also be empowered to make recommendations for the release of serving soldiers to perform accounting work in these civilian arenas (NATS 1/1198).

⁸ For example, see *The Accountant*, 5.8.1916, 11.11.1916, 18.11.1916, 9.12.1916, 13.1.1917, 20.1.1917, 17.2.1917, 19.5.1917, 26.5.1917; *IAJ*, August 1916, November 1916.

It was intended that accountants who placed themselves at the disposal of the advisory committee would not be called up for military service. According to the Ministry the aim 'was not designed to obtain men for the Army, but to ensure that the available men were employed to the best advantage in the national interest' (NATS 1/1198, 21.8.1918). The observation of ex-President of the ICAEW, Sir William Plender, in August 1918 appears apposite - it was 'now generally admitted that the services of accountants are more valuable in civil life than in the Army' (NATS 1/1198, 13.8.1918).

10. Conclusions

The First World War, and the role conflict it engendered, represented one of the most difficult periods in the history of the accountancy profession in the UK. Accountants agonised over whether to satisfy the demands of the state and encourage the enlistment of accounting manpower for the military, or preserve their own interests by retaining staff in accounting firms. The office bearers of the major professional bodies expressed their patriotic commitment to winning the war but were also obliged to safeguard the interests of their members (*IAJ*, June 1916; *Accountant*, 24.11.1917).

In attempting to resolve this role conflict the professional elite were anxious not to offend the most powerful role sender - the state. They were conscious that 'The prime contingency of professionalism is the state' (Freidson, 2001, p. 128) and that the issue of the registration of the profession was merely dormant during the war (*Accountant*, 8.1.1916, 6.5.1916, 7.10.1916, 28.10.1916; MS28484/006, 13.11.1917). Governments were unlikely to look kindly on claims for privileges emanating from an occupational group not perceived to have 'done its bit' during a period of national emergency. The Council of the SIAA, for example, was 'mindful, not only of their obligations towards the members, but also of their duty to the State, and they ... endeavoured, under circumstances of unprecedented difficulty, to reconcile the two' (*IAJ*, March 1916).

How did the focal group achieve this reconciliation? Accommodating the self-interested concerns of members about the plight of their firms and the state's expectations of supplying manpower for the war effort involved the renegotiation and redefinition of the professional accountant's role. This approach to resolving role conflict proved successful. A role transition was discursively and practically engineered. Akin to Lee's (1995) findings, the profession was enabled to protect the national interest in a self-interested way. At the start of the war the contribution of accountants to the national interest was understood as primarily military - encouraging enlistment in HM Forces. By the end of the war it was understood as essentially civilian - the work performed in accounting firms in relation to taxation and auditing, as well as providing services to government departments, were constructed as the accountant's primary role in a total war.

The findings of the study affirm the insights to be gained by utilising historical discourses to investigate the emergence and resolution of role conflicts in the accounting profession. They also suggest the utility of assuming a multilevel approach to the application of the concept of role, one that extends beyond the self and the individual practitioner. Foreign policy analysts alert us to the benefits of understanding role conceptions, conflicts and transitions at the levels of the group, organisation and state, as well as the individual (Rosenau, 1987; Walker, 1987b;

Thies, 2010). They remind us that assumed roles are sensitive to their environmental contexts and the impact of exogenous events such as world wars. As with the foreign policy of nations, although the roles assumed by professional accountants and the organisations that represent them can appear to be stable and durable, they can also be subject to dramatic and radical transformation, especially during periods of economic or military crisis (Harnisch et al, 2011).

What are the implications of this historical study for understanding the accounting profession's commitment, or otherwise, to the public interest in more contemporary settings? Firstly, in common with previous investigations, the findings suggest that the malleability of the public interest concept is fundamental to the attempts by accountants to identify ways of aligning a commitment to altruism with their own interests (Dellaportas & Davenport, 2008). Akin to their recent pronouncements on the public interest, during the Great War the elusive notion of the national interest enabled the leaders of the professional organisations to formulate the argument that the private and public interests were not in conflict (IFAC, 2010, p. 5). They were interlinked, such that the pursuit of self-interest could contribute to the public interest (Dellaportas & Davenport, 2008). The modern-day assertion that accountants act in the public interest by providing financial accounting, auditing and taxation services to clients and thereby facilitate the efficient collection of tax and the 'orderly functioning of commerce' resonates strongly with discourses during the First World War (AICPA, 2014, p. 5; IFAC, 2010, p. 5). Such accommodations will continue to be feasible until the public interest is defined in ways more reflective of a broader set of shared values in liberal democracies.

Secondly, the findings suggest that for professional elites and accountancy practitioners, the issues surrounding the pursuit of the public versus self-interest can usefully be explored as episodes of role conflict. The paper has suggested that such conflicts can become especially visible during periods of major disruption such as total war and economic crisis. During such moments the public interest can become infused with related conceptualisations such as the national interest.

Thirdly, the paper confirms that the challenges associated with declarations of altruism are not unique to the present day accountancy profession. The case explored here suggests the recurring nature of the conflict between the public and self interest, albeit in diverse contexts. Thus, historical investigations offer the prospect of gaining rich insights to the issues professions face when attempting to pursue the public interest. Historians are especially well positioned to explore the connections 'between the emphasis placed on altruistic service by professions and the shifting socio-political milieu in which they find themselves' (Saks, 1995, p. 264). That shifting milieu was especially evident during the traumatic years of the Great War – an event described by the President of ICAEW as 'the greatest calamity which has occurred in the history of the universe' (*Accountant*, 4.5.1918). In 1914-1918 the protection of the nation state demanded a reconceptualisation of the public interest. Other discontinuities in the past, emanating from within and without the professional domain, are likely to constitute important foci for the further examination of the role conflicts that emerge from the accountancy profession's problematic adherence to altruism.

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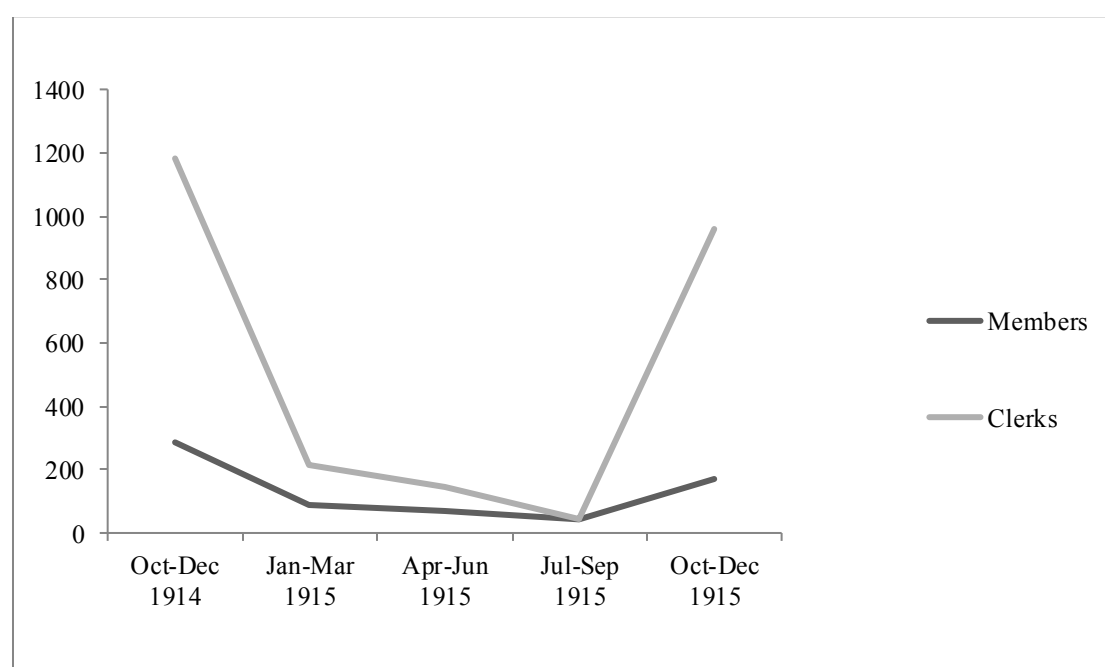
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Table 1. Analysis of UK-resident membership of the ICAEW, 1918

Not in practice (many in controlled establishments and public bodies)	467
In the Army	1,030
Working in government departments	252
Over military age	1,574
Of military age (large proportion rejected for Army or of low medical grade)	1,137
Total	4,460

Source: NATS 1/1198, 13.8.1918.

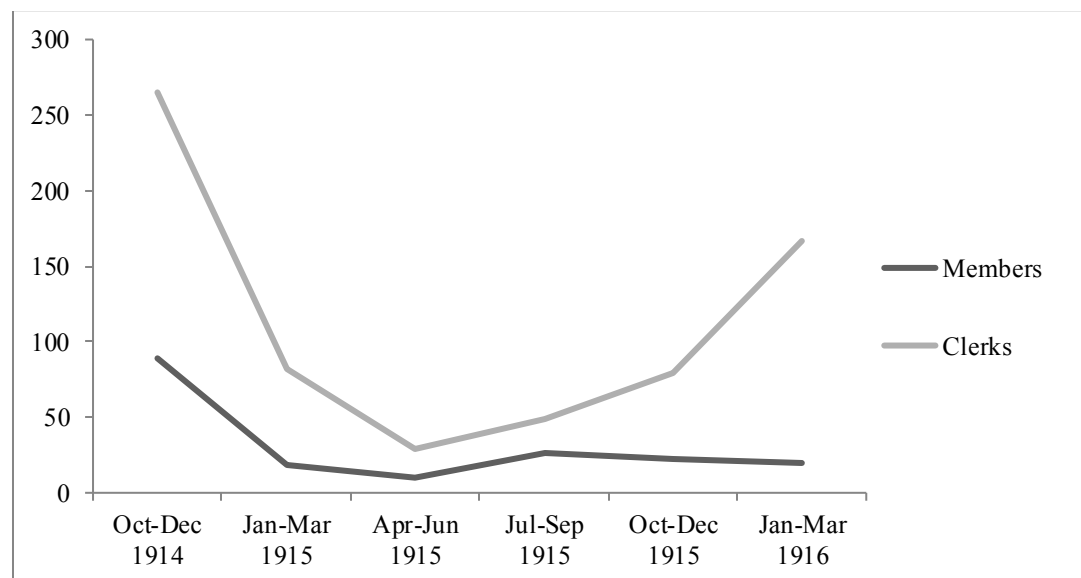
Figure 1. ICAEW: Reported enlistments, 1914-1915



Source: 'With the Colours', *The Accountant*.

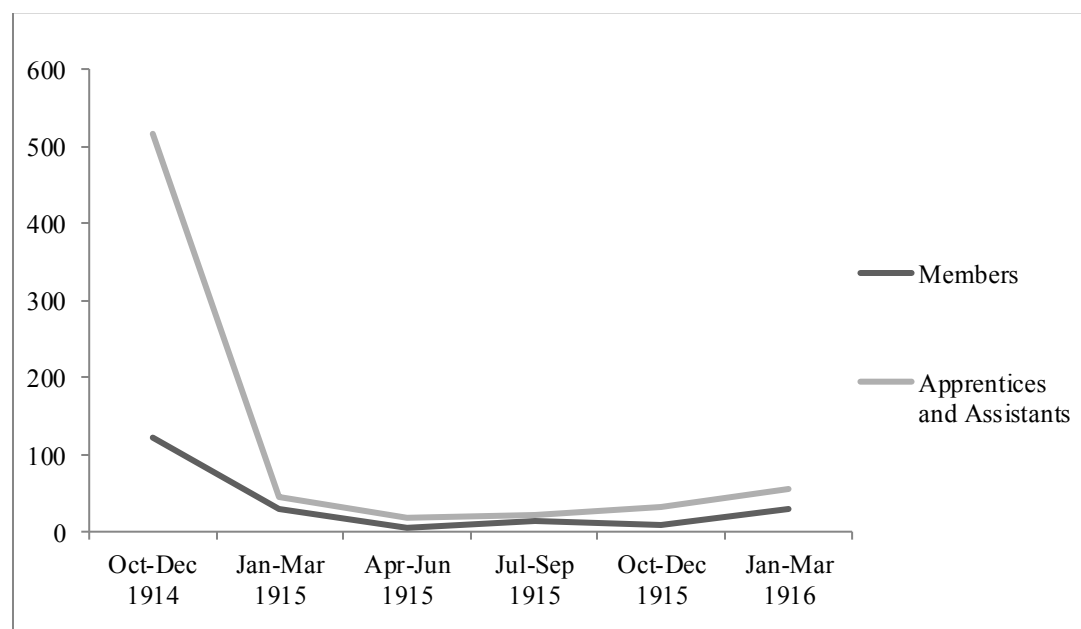
(Note: 'Clerks' are articled and non-articled clerks in chartered accountant's offices, data for October-December 1914 includes data reported in September for articled clerks).

Figure 2. SIAA: Reported enlistments, 1914-1916



Source: 'Incorporated Accountants and the War', *IAJ*.

Figure 3. CAs of Scotland: Reported enlistments, 1914-1916



Source: 'With His Majesty's Forces', *TAM*.